# \_\_\_\_\_ COMMUNITY SCHOOL DISTRICT 2007 COMPLIANCE GUIDE SUPPLEMENT

<u>Purpose</u>: To document new or revised compliance items to be tested and/or document testing.

Source: Workpapers as referenced.

Scope: Compliance items tested each year are based on risk assessment.

<u>Conclusion</u>: Compliance selections and/or testing is documented per Compliance Guide and workpapers.

	FY07	FY08
Incharge		
Manager		
Independent Reviewer		

In addition to the updated School Compliance Guide, we have made available this 2007 CSD Compliance Guide Supplement which details all changes made to the prior year CSD Compliance Guide. This supplement may be used to update the prior year compliance guide in lieu of completing a new guide each year.

		Non-compl iance Noted/FY	FY07				FY08							
	Cate- gory	Non-cor iance N	Sele- cted		WP Ref	Remarks	Sele- cted	Done By	WP Ref	Remarks				
LONG-TERM LIABILITIES/DEBT:			Risk:	H M	L		Risk:	. H M	L					
1. a. 1) <b>(07)</b> Established a bond sinking account and made the required transfers. (The Department of Education recommends establishing a restricted asset in the Debt Service Fund with an account code of 40-717).	2													
1. a. 2) (07) Established a bond reserve account and made the required transfers and/or initial deposit of bond proceeds for debt service, if applicable. (The Department of Education recommends establishing a restricted asset in the LOSST Fund with an account code of 33-716).	2													

		Non-compl iance Noted/FY		FY07				FY08								
	Cate- gory	Non-cc iance l		Sele- cted	Done By	WP Ref	Remarks	Sele- cted	Done By	WP Ref	Remarks					
DISBURSEMENTS:			<u> </u>	Risk:	н м	L		Risk:	Н М	L						
6. <b>(07)</b> For construction contracts (for Code requirements applicable prior to 1-1-07, refer to the 2006 Compliance Guide):																
a. <b>(07)</b> For public improvements with estimated total cost exceeding the competitive bid threshold established by Chapter 26.3 (\$100,000 effective 1-1-07), determine that public hearing and bidding requirements of Chapters 26.2 through 26.13 of the Code were followed:	2															
1) <b>(07)</b> Determine the District advertised for sealed bids as provided in Chapter 26.3 of the Code of Iowa and published notice more than 20 days but not more than 45 days before the date for filing bids.	2															
2) <b>(07)</b> Determine the District published notice of the public hearing not less than 4 nor more than 20 days before the date of the hearing as provided in Chapters 26.12 and 362.3 of the Code of Iowa.	2															
3) (07) Determine the District had an engineer licensed under Chapter 542B or an architect registered under Chapter 544A prepare the plans and specifications and calculate the estimated total cost of the proposed public improvement as required by Chapter 26.3 of the Code of Iowa.	2															

	1						1							
		Non-compl iance Noted/FY	FY07				FY08							
	Cate- gory	Non-co iance N	Sele- cted	Done By	WP Ref	Remarks	Sele- cted	Done By	WP Ref	Remarks				
DISBURSEMENTS (continued):			Risk:	H M	L	T	Risk:	H M	L					
4) <b>(07)</b> Determine the District awarded the contract for the public improvement to the lowest responsive, responsible bidder as required by Chapter 26.9 of the Code of Iowa.	2													
b. <b>(07)</b> Determine the District received competitive quotes for public improvement projects in accordance with Chapter 26.14 of the Code of Iowa for projects with estimated costs less than required bid thresholds but greater than the threshold amount established by the bid threshold committee per Chapter 314.1B of the Code of Iowa. (For a District with population of less than 50,000, \$40,000 effective 1-1-07 and for a District with population of 50,000 or more, \$57,000 effective 1-1-07).	2													
1) <b>(07)</b> For work performed by District employees, other than repair or maintenance work, determine the District filed a quotation for the work to be performed in the same manner as a contractor as required by Chapter 26.14(3)(a) of the Code of Iowa.	2													
2) <b>(07)</b> Determine the District awarded the contract for the public improvement to the contractor submitting the lowest responsive, responsible quotation as required by Chapter 26.14(3)(b) of the Code of Iowa.	2													

		Non-compl iance Noted/FY	FY07				FY08						
	Cate- gory	Non-co iance N	Sele- cted	Done By	WP Ref	Remarks	Sele- cted	Done By	WP Ref	Remarks			
DISBURSEMENTS (continued):			Risk:	H M	L		Risk:	H M	L				
c. (07) Determine that any enhancement payments made for early completion of the project did not exceed 10 percent of the value of the contract in accordance with Chapter 26.9 of the Code of Iowa.	3												
d. <b>(07)</b> Determine that the District applied for and received sales tax refunds on completed projects, unless an exemption certificate was issued by the District for the contractor per Chapter 423.3(80)(b) of the Code of Iowa.	2												
e. <b>(07)</b> For public improvement projects, determine the District complied with requirements for the early release of retained funds in accordance with Chapter 26.13 of the Code of Iowa.	3												
7. <b>(07)</b> Mileage was paid at a rate approved by the Board and not in excess of amount allowable under Federal Internal Revenue Service rules as provided by Chapter 70A.9 of the Code of Iowa.	3												

				_			· · · · · · · · · · · · · · · · · · ·				
			Non-compl iance Noted/FY	-			FY07	FY07	FY07	FY07	FY07 FY08
		Cate- gory	Non-co			Sele- cted By					
MISC	ELLANEOUS:				Risk	Risk: H M	Risk: H M L	Risk: H M L	Risk: H M L Risk:	Risk: H M L Risk: H M	Risk: H M L Risk: H M L
	Certified Enrollment:	1									
•	a. <b>(07)</b> Obtain documentation from the Department of Education of the amount certified as basic enrollment for the District for October 1, (or the first Monday in October if October 1 falls on a Saturday or Sunday) included in the audit year.	1									
ł	o. 1) d) 1. <b>(07)</b> Regular education foster care students have been included if the student was not a resident of the District prior to entering foster care and was enrolled in the district on October 1.	2									
1	b. 2) a) <b>(07)</b> Determine that payments made to other districts support the number of students reported on Form 2. (Review open enrollment approvals also since tuition may not be required due to timeliness of approval. If the student was counted on October 1, tuition would be due.	2									
4.	Certified Annual Report (CAR)										
	education nonresident students on the form that were enrolled on October 1, (or the first Monday in October if October 1 falls on a Saturday or Sunday), with the number reported on the claim on the CAR as having been counted on the certified enrollment.	3									